Trustees' Financial Summary

FY2025-26

Submit ID: 0804-89222815

45 Sanders County

0804 Thompson Falls Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)
County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Stacy Milner **Phone #:** (406) 827-3323

(Signature) (Date)

Chair, Board of Trustees: Sandra Muster

(Signature) (Date)

County Superintendent Alisa Garcia

(Signature) (Date)

Software

Accounting Package: Black Mountain

For FY26 did the district employ a certified special education director? No

As reported through Infinite Campus, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.

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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
104	Local Resource Transfers Dist/Coops	LOCAL	104	Local
109	SAA	LOCAL	109	
110	Transportation transfer	LOCAL	110	
111	PCard Rebate	LOCAL	111	Local
112	Lunch Premier Rebate	LOCAL	112	Local
127	Local Aggregate Reimbursement/Indirects	LOCAL	127	Local
129	State Miscellaneous Grant	STATE	129	State
201	Title I, School Improvement section 1003g	FEDERAL	20	84.377A
210	Transportation Transfer HS	LOCAL	210	
310	MSU Farm to School	STATE	310	
417	Montana Reads Grant MT READS	STATE		State
424	Title I, ESEA Schoolwide Program	FEDERAL		Federal
425	Title I, ESEA Schoolwide Program	FEDERAL	425	Federal
426	Title I, ESEA Schoolwide Program	FEDERAL	426	Federal
559	Title V, Part B, Subpart 1, Small Rural Schools (SRS)	FEDERAL	S358A212382	84.358A
613	Building Reserve	LOCAL	613	
757	State OTO Indian Education for All	STATE	757	State

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	General Fund (01)	Transportation Fund (10)	Bus Depreciation Reserve Fund (11)	School Food Services Fund (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	296,656.88	155,000.00		
02	Taxes Receivable - Real and Personal (120-149)	14,298.98	8,330.31		
03	Taxes Receivable - Protested (150-159)	1,550.50	773.56		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				6,697.13
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	1,000.00			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	313,506.36	164,103.87		6,697.13
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	15,498.38			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	15,498.38			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,849.48	9,103.87		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	282,158.50	155,000.00		6,697.13
52	TOTAL FUND BALANCE/EQUITY	282,158.50	155,000.00		6,697.13
53	TOTAL LIABILITIES AND FUND BALANCE	313,506.36	164,103.87		6,697.13

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,190.38	236,637.33	97,337.17	18,849.53
02	Taxes Receivable - Real and Personal (120-149)	5,885.02			122.87
03	Taxes Receivable - Protested (150-159)	532.87			17.06
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			197,367.29	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,608.27	236,637.33	294,704.46	18,989.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	3,784.65	2,015.81		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	3,784.65	2,015.81		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	6,417.89			139.93
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	405.73	234,621.52	294,704.46	18,849.53
52	TOTAL FUND BALANCE/EQUITY	405.73	234,621.52	294,704.46	18,849.53
53	TOTAL LIABILITIES AND FUND BALANCE	10,608.27	236,637.33	294,704.46	18,989.46

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				27,350.87
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				27,350.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				27,350.87
52	TOTAL FUND BALANCE/EQUITY				27,350.87
53	TOTAL LIABILITIES AND FUND BALANCE				27,350.87

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	29,115.41	26.76		
02	Taxes Receivable - Real and Personal (120-149)	914.87			
03	Taxes Receivable - Protested (150-159)	80.73			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,111.01	26.76		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	995.60			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	29,115.41	26.76		
52	TOTAL FUND BALANCE/EQUITY	29,115.41	26.76		
53	TOTAL LIABILITIES AND FUND BALANCE	30,111.01	26.76		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		270,510.51		
02	Taxes Receivable - Real and Personal (120-149)		528.06		
03	Taxes Receivable - Protested (150-159)		8,487.32		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		279,525.89		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		9,015.38		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		270,510.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		270,510.51		
53	TOTAL LIABILITIES AND FUND BALANCE		279,525.89		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Miscellaneous Enterprise Fund (72)	Data Processing Internal Service Fund (73)	Purchasing Internal Service Fund (74)	Central Transportation Internal Service Fund (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Instructional Materials Ctr Internal Service Fund (76)	Miscellaneous Internal Service Fund (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Private Purpose Trust (spend interest only) (81)	Interlocal Agreement Fund (82)	Student Extracurricular Activities Fund (84)	Private Purpose Trust (spend principal & interest) (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,251,460.79	14,967.63	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,251,460.79	14,967.63	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)			2,124.30	
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,251,460.79	17,091.93	
52	TOTAL FUND BALANCE/EQUITY		1,251,460.79	17,091.93	
53	TOTAL LIABILITIES AND FUND BALANCE		1,251,460.79	17,091.93	

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Payroll Clearing Fund (86)	Claims Clearing Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	61,451.95	65,998.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	61,451.95	65,998.82		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	61,451.95			
25	Other Current Liabilities (621-679)		65,998.82		
35	TOTAL LIABILITIES	61,451.95	65,998.82		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	61,451.95	65,998.82		

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Custodial Fund - A (90)	Custodial Fund - B (91)	Custodial Fund - C (92)	Custodial Fund - D (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	ASSETS, LIABILITIES, AND FUND BALANCE	Custodial Fund - E (94)	Cafeteria/Flex Plan Fund (95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 01**

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	828,751.22	825,250.62
1112	District Levy - Personal Property	1,353.16	1,840.46
1114	District Levy - Personal Property/Mobile Homes	1,521.16	2,064.83
1190	Penalties and Interest on Taxes	1,750.34	1,694.47
1320	Tuition from School Districts Within State	0.00	31,231.38
1510	Interest Earnings	26,796.63	24,200.73
3110	Direct State Aid	1,048,002.81	1,084,036.42
3111	Quality Educator	98,803.70	212,604.60
3112	At Risk Student	16,766.58	16,946.46
3113	Indian Education For All	8,004.75	5,133.67
3114	American Indian Achievement Gap	2,420.00	1,992.00
3115	State Special Education Allowable Cost Payment to Districts	99,211.04	96,848.91
3116	Data For Achievement	7,663.50	7,918.54
3120	State - Guaranteed Tax Base Aid	412,342.71	425,924.82
9710	Residual Equity Transfers In	6,919.15	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,560,306.75	2,737,687.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
1XX	**Regular Education Programs - Elementary/Secondary**				
	1XXX	**Instruction**			
			1XX Personal Services - Salaries	1,151,732.22	965,944.21
			2XX Personal Services - Employee Benefits	204,978.06	86,386.88
			3XX Purchased Professional and Technical Services	13,297.27	25,770.01
			4XX Purchased Property Services	555.00	800.00
			5XX Other Purchased Services	1,796.28	16,122.79
			6XX Supplies and Materials	145,801.50	65,886.32
	21XX	**Support Services - Students**			
			1XX Personal Services - Salaries	89,201.03	100,384.84
			2XX Personal Services - Employee Benefits	8,496.09	6,208.69
			3XX Purchased Professional and Technical Services	0.00	679.00
			5XX Other Purchased Services	0.00	522.55
			6XX Supplies and Materials	2,103.87	734.34
	222X	**Educational Media Services**			
			1XX Personal Services - Salaries	28,290.50	31,810.17
			2XX Personal Services - Employee Benefits	3,117.76	2,538.71
			6XX Supplies and Materials	10,223.03	10,061.81

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	57,082.22	52,063.97
			2XX Personal Services - Employee Benefits	8,728.13	7,151.04
			3XX Purchased Professional and Technical Services	5,142.31	7,448.28
			5XX Other Purchased Services	46,481.55	49,768.61
			6XX Supplies and Materials	2,592.14	79.11
			810 Dues and Fees	7,040.00	6,150.50
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	162,259.78	153,767.58
			2XX Personal Services - Employee Benefits	47,263.52	42,355.62
			3XX Purchased Professional and Technical Services	687.50	0.00
			5XX Other Purchased Services	500.30	1,230.99
			6XX Supplies and Materials	3,813.70	2,934.39
			810 Dues and Fees	3,301.75	649.36
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	41,438.38	52,316.25
			2XX Personal Services - Employee Benefits	3,306.60	16,478.93
			3XX Purchased Professional and Technical Services	25,214.25	931.50
			5XX Other Purchased Services	12,667.59	13,025.12
			6XX Supplies and Materials	11,418.79	18,069.28
			810 Dues and Fees	140.00	200.00
		26XX	**Operation and Maintenance of Plant Services**		
			1XX Personal Services - Salaries	77,276.67	110,286.46
			2XX Personal Services - Employee Benefits	13,405.93	16,207.44
			4XX Purchased Property Services	133,202.78	133,493.46
			6XX Supplies and Materials	32,374.83	31,791.00
			7XX Property and Equipment Acquisition	0.00	17,179.33
			810 Dues and Fees	108.00	201.04
		27XX	**Student Transportation Services**		
			5XX Other Purchased Services	2,000.00	2,000.00
	280		**Special Education - Local and State**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	111,969.00	163,897.45
			2XX Personal Services - Employee Benefits	13,404.46	559.14
			5XX Other Purchased Services	1,112.10	256.72
			6XX Supplies and Materials	3,294.88	1,782.62
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	5,677.82	6,118.27
	365		**Indian Education for All**		
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	2,989.31	5,564.92
			6XX Supplies and Materials	2,092.59	1,497.76

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 01**

PRC	Program	Function	Object	2025 Value	2026 Value
		222X	**Educational Media Services**		
			6XX Supplies and Materials	2,922.85	62.99
	710	**School Sponsored Extracurricular Activities**			
		27XX	**Student Transportation Services**		
			5XX Other Purchased Services	4,215.40	7,456.00
			6XX Supplies and Materials	782.76	1,494.47
		34XX	**Extracurricular - Activities**		
			1XX Personal Services - Salaries	8,516.00	8,471.00
			2XX Personal Services - Employee Benefits	37.19	36.63
			5XX Other Purchased Services	0.00	393.95
	720	**School Sponsored Athletics**			
		27XX	**Student Transportation Services**		
			5XX Other Purchased Services	6,114.80	6,016.60
			6XX Supplies and Materials	1,353.78	1,637.64
		35XX	**Extracurricular - Athletics**		
			1XX Personal Services - Salaries	25,238.00	29,108.00
			2XX Personal Services - Employee Benefits	86.30	113.36
			3XX Purchased Professional and Technical Services	0.00	80.00
			6XX Supplies and Materials	1,110.28	622.43
	910	**Food Services**			
		31XX	**Food Services**		
			1XX Personal Services - Salaries	0.00	2,173.60
			2XX Personal Services - Employee Benefits	0.00	1,319.40
	999	**Undistributed**			
		61XX	**Operating Transfers to Other Funds**		
			910 Operating Transfers to Other Funds	0.00	439,390.25
335					
	1XX	**Regular Education Programs - Elementary/Secondary**			
		21XX	**Support Services - Students**		
			8XX Other Expenditures	5,287.68	0.00
425	**Title I, ESEA Schoolwide Program**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			2XX Personal Services - Employee Benefits	0.21	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,553,244.74	2,727,682.78

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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance						272,153.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,737,687.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,727,682.78	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						282,158.50	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 10**

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	522,681.65	498,855.68
1112	District Levy - Personal Property	761.37	1,121.78
1114	District Levy - Personal Property/Mobile Homes	858.78	1,260.24
1190	Penalties and Interest on Taxes	910.66	1,009.21
1510	Interest Earnings	4,093.48	5,040.34
2220	County On-Schedule Transportation Reimbursement	55,269.91	50,044.52
3210	State - On-Schedule Transportation Reimbursement	55,269.91	138,956.95
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		639,845.76	696,288.72

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 10**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	12,440.95	11,341.24
			2XX Personal Services - Employee Benefits	46.46	43.77
		24XX	**Support Services - School Administration**		
			1XX Personal Services - Salaries	16,958.35	14,976.51
			2XX Personal Services - Employee Benefits	63.16	57.29
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	16,574.47	14,276.08
			2XX Personal Services - Employee Benefits	61.93	55.04
		27XX	**Student Transportation Services**		
			4XX Purchased Property Services	7,719.07	1,141.91
			5XX Other Purchased Services	494,426.71	514,203.80
			6XX Supplies and Materials	29,162.67	33,122.07
			7XX Property and Equipment Acquisition	12,158.00	14,549.51
	999	**Undistributed**			
		61XX	**Operating Transfers to Other Funds**		
			910 Operating Transfers to Other Funds	0.00	87,521.50
110	**Transportation transfer**				
	999	**Undistributed**			
		61XX	**Operating Transfers to Other Funds**		
			910 Operating Transfers to Other Funds	2,057.62	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				591,669.39	691,288.72

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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance						150,000.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						696,288.72	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						691,288.72	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						155,000.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 12**

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	845.95	41.56
1623	Milk Sales	1,272.70	1,142.70
1632	Daily Adult Sales	10,393.50	5,338.45
1634	Daily Ala Carte Sales	1,599.41	1,128.35
4550	Federal School Nutrition Reimbursement	181,614.11	192,869.55
4552	School Nutrition Fresh Fruit And Vegetable Program	13,490.43	21,893.88
4555	School Nutrition Summer Food Service Program	468.07	4,809.91
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		209,684.17	227,224.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 12**

PRC	Program	Function	Object	2025 Value	2026 Value
910	**Food Services**				
		23XX	**Support Services - General Administration**		
			1XX Personal Services - Salaries	7,318.17	6,616.14
			2XX Personal Services - Employee Benefits	27.32	25.55
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	4,874.84	4,191.13
			2XX Personal Services - Employee Benefits	18.24	16.16
		31XX	**Food Services**		
			1XX Personal Services - Salaries	145,843.76	111,469.81
			2XX Personal Services - Employee Benefits	39,556.32	38,587.32
			4XX Purchased Property Services	8,404.77	822.02
			5XX Other Purchased Services	0.00	731.69
			6XX Supplies and Materials	23,723.40	85,441.91
			7XX Property and Equipment Acquisition	17,786.63	6,678.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				247,553.45	254,579.73

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Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance						34,052.46	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						227,224.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						254,579.73	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						6,697.13	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 13**

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	294,893.18	376,422.29
1112	District Levy - Personal Property	348.29	809.80
1114	District Levy - Personal Property/Mobile Homes	403.43	905.59
1190	Penalties and Interest on Taxes	431.34	603.11
1510	Interest Earnings	647.02	664.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		296,723.26	379,405.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 13**

PRC	Program	Function	Object	2025 Value	2026 Value
280	**Special Education - Local and State**				
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	272,726.80	335,911.55
			2XX Personal Services - Employee Benefits	24,276.44	25,359.67
999	**Undistributed**				
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	17,728.78
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				297,003.24	379,000.00

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance						0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						379,405.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						379,000.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						405.73	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 14
PRC Revenue	**2025 Value**	**2026 Value**
1510 Interest Earnings	6,284.98	5,237.41
2240 County Retirement Distribution	351,634.50	421,927.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	357,919.48	427,164.77

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 14	
PRC	**Program**	**Function**	**Object**	**2025 Value**	**2026 Value**
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	190,612.79	171,537.82
		21XX Support Services - Students			
			2XX Personal Services - Employee Benefits	15,195.46	16,991.35
		222X Educational Media Services			
			2XX Personal Services - Employee Benefits	4,722.90	5,191.91
		23XX Support Services - General Administration			
			2XX Personal Services - Employee Benefits	1,200.11	10,949.41
		24XX Support Services - School Administration			
			2XX Personal Services - Employee Benefits	28,682.24	26,948.41
		258X Admin. Tech. - Technology Coordinator			
			2XX Personal Services - Employee Benefits	2,753.06	2,856.45
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	18,025.35	7,855.14
		26XX Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	12,528.81	18,008.83
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	65,988.91	85,373.92
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits	99.45	25.38
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	779.35	666.12
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	1,507.61	1,473.95
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	4,242.55	4,390.63

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 14**

PRC	Program	Function	Object	2025 Value	2026 Value
	910 Food Services				
		25XX Support Services - Business			
			2XX Personal Services - Employee Benefits	1,010.45	433.75
		31XX Food Services			
			2XX Personal Services - Employee Benefits	20,863.30	17,912.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				368,212.34	370,615.90

Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance							178,072.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In							427,164.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out							370,615.90	(3)
Increase/Decrease of Reserve for Inventories								
This Year	0.00	Less Last Year	0.00	(4a)	0.00			
Increase/Decrease of Reserve for Encumbrances								
This Year	0.00	Less Last Year	0.00	(4b)	0.00			
							0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)							234,621.52	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:	Fund Code 15
PRC Revenue	**2026 Value**
104 Local Resource Transfers Dist/Coops	
1900 Other Revenue from Local Sources	27,784.21
109 SAA	
1900 Other Revenue from Local Sources	37,557.60
111 PCard Rebate	
1900 Other Revenue from Local Sources	11,048.71
112 Lunch Premier Rebate	
1900 Other Revenue from Local Sources	272.09
127 Local Aggregate Reimbursement/Indirects	
1900 Other Revenue from Local Sources	18,869.20
129 State Miscellaneous Grant	
1900 Other Revenue from Local Sources	8,498.76
201 Title I, School Improvement section 1003g	
4200 Title I, Part A, Improving Basic Programs	4,719.17
310 MSU Farm to School	
4650 Federal Miscellaneous Grants from OPI	4,000.00
417 Montana Reads Grant MT READS	
4230 Title II, Part E, Comprehensive Literacy Development (Striving Readers)	204,420.62
425 Title I, ESEA Schoolwide Program	
4940 Title I, ESEA, Schoolwide Program	30,699.00
426 Title I, ESEA Schoolwide Program	
4590 Title IV, Part A, Student Support & Academic Enrichment (SSAE)	14,851.00
4940 Title I, ESEA, Schoolwide Program	263,129.50
559 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	
4120 Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)	13,533.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	639,382.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	**Program**	**Function**	**Object**	**2025 Value**	**2026 Value**
104 Local Resource Transfers Dist/Coops					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		625.25
			6XX Supplies and Materials		14,307.55
			810 Dues and Fees		1,016.76
			104 Subtotal		15,949.56

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 15**

PRC	Program	Function	Object	2025 Value	2026 Value
109	**SAA**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		290.63
			109 Subtotal		290.63
112	**Lunch Premier Rebate**				
	910	**Food Services**			
		31XX	**Food Services**		
			6XX Supplies and Materials		513.14
			112 Subtotal		513.14
127	**Local Aggregate Reimbursement/Indirects**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			4XX Purchased Property Services		4,436.00
			6XX Supplies and Materials		3,457.06
		222X	**Educational Media Services**		
			6XX Supplies and Materials		83.84
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services		1,933.17
			6XX Supplies and Materials		817.51
			127 Subtotal		10,727.58
129	**State Miscellaneous Grant**				
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		1,720.00
		26XX	**Operation and Maintenance of Plant Services**		
			6XX Supplies and Materials		1,148.27
			129 Subtotal		2,868.27
201	**Title I, School Improvement section 1003g**				
	420	**Title I, Part A, Improving Basic Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		4,008.00
			2XX Personal Services - Employee Benefits		711.17
			201 Subtotal		4,719.17
310	**MSU Farm to School**				
	465	**Federal Miscellaneous Grants from OPI**			
		1XXX	**Instruction**		
			6XX Supplies and Materials		3,919.23
			310 Subtotal		3,919.23

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 15**

PRC	Program	Function	Object	2025 Value	2026 Value
417	**Montana Reads Grant MT READS**				
	423	**Title II, Part E, Comprehensive Literacy Development (Striving Readers)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		90,990.26
			2XX Personal Services - Employee Benefits		32,324.54
			3XX Purchased Professional and Technical Services		53,137.96
			5XX Other Purchased Services		2,088.51
			6XX Supplies and Materials		25,879.34
			417 Subtotal		204,420.61
425	**Title I, ESEA Schoolwide Program**				
	494	**Title I, ESEA, Schoolwide Program**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		20,261.08
			2XX Personal Services - Employee Benefits		4,203.24
			3XX Purchased Professional and Technical Services		5,987.51
			6XX Supplies and Materials		247.75
			425 Subtotal		30,699.58
426	**Title I, ESEA Schoolwide Program**				
	494	**Title I, ESEA, Schoolwide Program**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		209,036.08
			2XX Personal Services - Employee Benefits		53,090.52
			3XX Purchased Professional and Technical Services		375.00
			6XX Supplies and Materials		15,478.90
			426 Subtotal		277,980.50
559	**Title V, Part B, Subpart 1, Small Rural Schools (SRS)**				
	412	**Title V, Part B, Subpart 1, Small Rural Schools Achievement (SRSA)**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries		8,900.00
			2XX Personal Services - Employee Benefits		744.30
			3XX Purchased Professional and Technical Services		1,500.00
			559 Subtotal		11,144.30
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					563,232.57

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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance						218,554.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						639,382.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						563,232.57	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						294,704.46	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
104 Local Resource Transfers Dist/Coops	27,784.21	15,949.56	11,834.65
109 SAA	37,557.60	290.63	37,266.97
111 PCard Rebate	11,048.71	0.00	11,048.71
112 Lunch Premier Rebate	272.09	513.14	-241.05
127 Local Aggregate Reimbursement/Indirects	18,869.20	10,727.58	8,141.62
129 State Miscellaneous Grant	8,498.76	2,868.27	5,630.49
201 Title I, School Improvement section 1003g	4,719.17	4,719.17	0.00
310 MSU Farm to School	4,000.00	3,919.23	80.77
417 Montana Reads Grant MT READS	204,420.62	204,420.61	0.01
425 Title I, ESEA Schoolwide Program	30,699.00	30,699.58	-0.58
426 Title I, ESEA Schoolwide Program	277,980.50	277,980.50	0.00
559 Title V, Part B, Subpart 1, Small Rural Schools (SRS)	13,533.00	11,144.30	2,388.70
Total	639,382.86	563,232.57	76,150.29

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 17**

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	2,429.36	8,489.67
1112	District Levy - Personal Property	1.89	16.67
1114	District Levy - Personal Property/Mobile Homes	2.67	18.37
1190	Penalties and Interest on Taxes	2.27	8.43
1340	Fees for Adult Education	220.00	25.00
1510	Interest Earnings	711.50	542.12
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,367.69	9,100.26

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 17**

PRC	Program	Function	Object	2025 Value	2026 Value
	610	**Adult Continuing Education Programs**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	1,240.00	320.00
			2XX Personal Services - Employee Benefits	5.42	1.39
			6XX Supplies and Materials	637.61	65.69
		25XX	**Support Services - Business**		
			1XX Personal Services - Salaries	4,874.83	4,198.84
			2XX Personal Services - Employee Benefits	18.23	16.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,776.09	4,602.09

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance						14,351.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						9,100.26	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,602.09	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,849.53	(5)

Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 21**

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	1,314.69	640.47
5300	Operating Transfers from Other Funds	0.00	9,678.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,314.69	10,318.88

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 21**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	0.00	7,456.95
			2XX Personal Services - Employee Benefits	0.00	419.11
	999 Undistributed				
		9999 Undistributed			
			971 Residual Equity Transfers Out	6,919.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,919.15	7,876.06

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance						24,908.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						10,318.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						7,876.06	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						27,350.87	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 28**

PRC	Revenue	2025 Value	2026 Value
1111	District Levy - Real Property	49,587.22	49,951.73
1112	District Levy - Personal Property	74.28	111.27
1114	District Levy - Personal Property/Mobile Homes	87.74	124.83
1190	Penalties and Interest on Taxes	100.97	98.74
1510	Interest Earnings	610.22	903.04
3281	State - Technology Aid	1,987.70	1,997.36
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,448.13	53,186.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 28**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			3XX Purchased Professional and Technical Services	325.00	22,849.39
			6XX Supplies and Materials	29,301.24	25,277.92
		23XX	**Support Services - General Administration**		
			6XX Supplies and Materials	0.00	447.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				29,626.24	48,574.31

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance						24,502.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						53,186.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						48,574.31	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						29,115.41	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 29**

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	1.09	0.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1.09	0.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 29**

PRC	Program	Function	Object	2025 Value	2026 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance						25.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						0.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						26.76	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 61**

PRC	Revenue	2025 Value	2026 Value
1110	District Tax Levy	0.00	30,509.00
1111	District Levy - Real Property	40,120.45	72.41
1112	District Levy - Personal Property	60.14	81.76
1114	District Levy - Personal Property/Mobile Homes	65.87	73.02
1117	District Levy - Distribution of Prior Year Protested/Delinquent Taxes	0.00	397.54
1190	Penalties and Interest on Taxes	76.01	0.00
1510	Interest Earnings	7,419.92	7,785.18
3283	State - School Major Maintenance Aid (SMMA)	11,138.47	46,635.52
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,880.86	85,554.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 61**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	0.00	24,526.58
			7XX Property and Equipment Acquisition	1,704.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,704.00	24,526.58

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance						209,482.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						85,554.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						24,526.58	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						270,510.51	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 82**

PRC	Revenue	2025 Value	2026 Value
1510	Interest Earnings	25,618.80	14,926.19
5300	Operating Transfers from Other Funds	0.00	429,711.84
5700	Resources Transferred from Other School Districts or Cooperatives	0.00	226,801.50
5710	Special Education Resources Transferred from Other School Districts or Cooperatives	8,048.08	0.00
110	**Transportation transfer**		
5300	Operating Transfers from Other Funds	2,057.62	87,521.50
210	**Transportation Transfer HS**		
5700	Resources Transferred from Other School Districts or Cooperatives	31,091.30	68,063.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		66,815.80	827,024.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 82**

PRC	Program	Function	Object	2025 Value	2026 Value
	1XX	**Regular Education Programs - Elementary/Secondary**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	30,599.74	0.00
			2XX Personal Services - Employee Benefits	42,914.15	0.00
			6XX Supplies and Materials	31,851.98	0.00
		26XX	**Operation and Maintenance of Plant Services**		
			4XX Purchased Property Services	600.00	0.00
			7XX Property and Equipment Acquisition	118,738.95	0.00
		27XX	**Student Transportation Services**		
			7XX Property and Equipment Acquisition	48,612.40	0.00
	280	**Special Education - Local and State**			
		1XXX	**Instruction**		
			1XX Personal Services - Salaries	0.00	405.73
	910	**Food Services**			
		31XX	**Food Services**		
			6XX Supplies and Materials	120,422.59	0.00
	999	**Undistributed**			
		62XX	**Resources Transferred to Other School Districts, Cooperatives or ESA**		
			920 Resources Transferred to Other School Districts or Cooperatives	0.00	1,983.82
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				393,739.81	2,389.55

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Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance						426,825.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						827,024.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,389.55	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,251,460.79	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: **Fund Code 84**

PRC	Revenue	2025 Value	2026 Value
1700	Student Extracurricular Activity Receipts	21,240.58	29,948.40
6100	Material Prior Period Revenue Adjustments	206.36	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		21,446.94	29,948.40

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: **Fund Code 84**

PRC	Program	Function	Object	2025 Value	2026 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	22,504.14	58,220.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				22,504.14	58,220.80

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance						45,364.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,948.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						58,220.80	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)	0.00		
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,091.93	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account			Description	2025 Value	2026 Value
XX	280	1XXX	112	Certified Teacher Staff Salaries	111,969.00	144,924.86
XX	XXX	1XXX	112	Certified Teacher Staff Salaries	1,153,114.62	1,197,199.75
XX	XXX	1XXX	640	Textbooks and Other Printed Materials - No On-line Services	81,413.37	3,681.72
XX	XXX	26XX	41X	Energy Utility Services	82,094.34	75,913.31
XX	XXX	XXXX	561	Tuition to Other School Districts Within the State	0.00	17,728.78
XX	XXX	XXXX	682	Technology Supplies	48,753.05	23,019.85
XX	XXX	1XXX	117	Teachers Aids	278,337.80	0.00
XX	XXX	XXXX	535	Technology Communication Services	0.00	0.00
XX	XXX	4XXX	715	Land Improvements	0.00	0.00
XX	XXX	XXXX	564	Educational Fees to In-State Treatment Facilities	0.00	0.00
XX	451	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	563	Educational Fees to Detention Facilities	0.00	0.00
XX	427	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	720	Purchase of Existing Buildings	0.00	0.00
XX	39X	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	725	Major Construction Services	0.00	0.00
XX	XXX	4XXX	710	Land	0.00	0.00
XX	458	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	74X	Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	355	Technology Contracted Services	325.00	0.00
XX	456	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	XXXX	562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	735	Technology Equipment and Software	0.00	0.00
XX	XXX	XXXX	455	Technology Repairs and Rental	0.00	0.00
XX	210	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	4XXX	73X	Major Equipment-New	0.00	0.00
XX	260	1XXX	112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	650	Periodicals - Not On-Line Subscriptions	0.00	0.00

Trustees' Financial Summary

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Special Education Reversion

Special Education Allowable Cost Payments:

a.	Instructional Block Grant Entitlement	52,188.40
b.	Related Services Block Grant Entitlement	0.00
c.	Total Entitlements Subject to Reversion	52,188.40

Prorated Cooperative Cost Payments:

d.	Related Services Block Grant Entitlement (paid to coop)	17,395.07
e.	Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	75,150.94
f.	Grand Total Allowable Special Education Expenditures (See attached worksheet)	533,885.42
g.	Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2028 Maximum Budget: 78%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	163,897.45	335,911.55	0.00	0.00	0.00
280	1XXX	2XX	559.14	25,359.67	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	256.72	0.00	0.00	0.00	0.00
280	1XXX	6XX	1,782.62	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	6,118.27	0.00	0.00	0.00	0.00
Totals			172,614.20	361,271.22	0.00	0.00	0.00

533,885.42

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

**Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY26 in Infinite Campus.*

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust-ments	Additions	Removals	Ending Balance
Land	20,603.00	0.00	0.00	0.00	20,603.00
Land Improvements	186,162.00	0.00	0.00	0.00	186,162.00
Buildings	2,020,098.00	2,168,568.00	17,179.00	0.00	4,205,845.00
Machinery and Equipment	1,798,590.00	-2.00	21,228.00	0.00	1,819,816.00
Totals at Historical Cost	4,025,453.00	2,168,566.00	38,407.00	0.00	6,232,426.00
Depreciation					
Improvement Accum	143,848.00	4,041.00	0.00	0.00	147,889.00
Building Accum	749,246.00	72,286.00	121,344.00	0.00	942,876.00
Machinery and Equipment Accum	1,197,844.00	90,363.00	0.00	0.00	1,288,207.00
Right-to-Use Lease Asset	0.00	58,779.00	0.00	0.00	58,779.00
Total Accumulated Depreciation	2,090,938.00	225,469.00	121,344.00	0.00	2,437,751.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,934,515.00	2,060,655.00	-82,937.00	0.00	3,912,233.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2026	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	13,018.00	0.00	0.00
Operations and Maintenance (26XX)	147,213.00	0.00	0.00
Transportation (27XX)	6,164.00	0.00	0.00
Food Service (31XX)	14,371.00	0.00	0.00
Unallocated	34,608.00	0.00	0.00
Total Depreciation for FY2026	215,374.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2025	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2026) [a+b-c-d]	(f) Current Portion Due FY2027	(g) Long-Term Portion Due FY2028
Governmental Activities *							
Leases	0.00	39,186.00	1,294.00	0.00	37,892.00	0.00	37,892.00
Compensated Absences	83,026.82	0.00	0.00	55,675.95	27,350.87	0.00	27,350.87
Total Governmental Activity Non-bond Long-Term Liabilities	83,026.82	39,186.00	1,294.00	55,675.95	65,242.87	0.00	65,242.87

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

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Net Pension Liability FY2026

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	412,560.55	0.00	38,362.70	374,197.85
Net Pension - TRS	2,420,278.90	0.00	37,596.00	2,382,682.90